



3014 (02-09-04)

ANNUAL REPORT

OF

Name: OCONTO FALLS WATER AND LIGHT COMMISSION

Principal Office: 104 S. FRANKLIN ST.
OCONTO FALLS, WI 54154

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I PETE MANN of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2000
(Date)

CITY ADMINISTRATOR _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OCONTO FALLS WATER AND LIGHT COMMISSION

Utility Address: 104 S. FRANKLIN ST.
OCONTO FALLS, WI 54154

When was utility organized? 3/6/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PETE MANN

Title: CITY ADMINISTRATOR

Office Address:

104 S. FRANKLIN
OCONTO FALLS, WI 54154

Telephone: (414) 846 - 4505

Fax Number: (414) 846 - 4510

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address:

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53507-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53507-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** therlitzka@virchowkrause.com**Date of most recent audit report:** 3/14/2000**Period covered by most recent audit:** 1999

Names and titles of utility management including manager or superintendent:

Name: LON BUSHEY**Title:** UTILITY MANAGER**Office Address:**

104 S. FRANKLIN ST

P.O. BOX 70

OCONTO FALLS, WI 54154

Telephone: (920) 846 - 4510**Fax Number:** (920) 846 - 4512**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

GAIL ANGUS

JAMES KARDOSKEE

DAVE LEHNER

JAMES PATENAUDE

LORETTA SHELLMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,232,678	2,039,800	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,625,431	1,513,236	2
Depreciation Expense (403)	161,831	148,405	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	114,674	105,076	5
Total Operating Expenses	1,901,936	1,766,717	
Net Operating Income	330,742	273,083	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	330,742	273,083	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	37,315	31,077	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	37,315	31,077	
Total Income	368,057	304,160	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	368,057	304,160	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	60,024	63,382	14
Amortization of Debt Discount and Expense (428)	3,444	3,600	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	7,887	6,136	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	71,355	73,118	
Net Income	296,702	231,042	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,499,601	1,273,342	20
Balance Transferred from Income (433)	296,702	231,042	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	10,207	4,783	25
Total Unappropriated Earned Surplus End of Year (216)	1,786,096	1,499,601	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	37,315	5
Total (Acct. 419):	37,315	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
APPROPRIATED TO MINICIPALITY	10,207	12
Total (Acct. 439)--Debit:	10,207	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	409,221	1,823,457	0	0	2,232,678	1
Less: interdepartmental sales	0	14,000	0	0	14,000	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	78				78	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	409,143	1,809,457	0	0	2,218,600	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	61,801		61,801	1
Electric operating expenses	150,951		150,951	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,310		2,310	8
Electric utility plant accounts	48,835		48,835	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	263,897	0	263,897	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,099,167	5,422,777	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,860,761	1,711,937	2
Net Utility Plant	4,238,406	3,710,840	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	250,472	234,086	5
Other Investments (124)	229,542	241,795	6
Special Funds (125)	0	0	7
Total Other Property and Investments	480,014	475,881	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	8,870	12,689	8
Temporary Cash Investments (132)	403,819	447,777	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	236,296	403,045	11
Other Accounts Receivable (143)	107,699	5,092	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	162,870	38,092	14
Materials and Supplies (150)	59,124	79,263	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	978,678	985,958	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,656	28,100	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	166,484	0	20
Total Deferred Debits	191,140	28,100	
Total Assets and Other Debits	5,888,238	5,200,779	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,163,933	735,539	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,786,096	1,499,601	23
Total Proprietary Capital	2,950,029	2,235,140	
LONG-TERM DEBT			
Bonds (221)	1,405,000	1,480,000	24
Advances from Municipality (223)	136,986	174,570	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,541,986	1,654,570	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,418	168,801	28
Payables to Municipality (233)	65,439	19,218	29
Customer Deposits (235)			30
Taxes Accrued (236)	93,630	671	31
Interest Accrued (237)	6,800	6,700	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	182,287	195,390	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	29,992	28,009	36
Total Deferred Credits	29,992	28,009	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,183,944	1,087,670	41
Total Liabilities and Other Credits	5,888,238	5,200,779	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,124,382	0	0	2,974,785	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,124,382	0	0	2,974,785	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	549,467	0	0	1,311,294	10
Total Accumulated Provision	549,467	0	0	1,311,294	
Net Utility Plant	2,574,915	0	0	1,663,491	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	499,012	1,212,925			1,711,937	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	57,302	104,529			161,831	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,255				1,255	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		29			29	10
Other credits (specify):						11
Depreciation Cleared		17,400			17,400	12
Total credits	58,557	121,958	0	0	180,515	13
Debits during year						14
Book cost of plant retired	8,102	23,489			31,591	15
Cost of removal		100			100	16
Other debits (specify):						17
					0	18
Total debits	8,102	23,589	0	0	31,691	19
Balance End of Year	549,467	1,311,294	0	0	1,860,761	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			51,666		51,666	71,566	2
Total Electric Utility					51,666	71,566	

Account	Total End of Year	Amount Prior Year	
Electric utility total	51,666	71,566	1
Water utility	7,458	7,697	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	59,124	79,263	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Unamortized debt discount & expense on 95 MRB's	3,444	428	24,656	1
Total			24,656	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	735,539	1
Changes during year (explain):		
TIF FINANCED CAPITAL ADDITIONS	428,394	2
Balance end of year	1,163,933	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 MRB's	12/01/1995	12/01/2012	5.00%	1,405,000	1
Total Bonds (Account 221):				1,405,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1998 ADVANCE FROM CABLE TV	07/30/1998	07/30/2000	4.00%	65,593	1
1993 G.O.	05/01/1993	05/01/2005	4.00%	71,393	2
Total for Account 223				136,986	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	671	1
Accruals:		
Charged water department expense	52,667	2
Charged electric department expense	62,007	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	114,674	
Taxes paid during year:		
County, state and local taxes	670	6
Social Security taxes	18,265	7
PSC Remainder Assessment	2,780	8
Other (explain):		
NONE		9
Total payments and other debits	21,715	
Balance end of year	93,630	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1995 MRB	6,000	60,024	60,324	5,700	2
Subtotal	6,000	60,024	60,324	5,700	
Advances from Municipality (223)					
93 G.O.	700	3,505	3,905	300	3
1998 ADVANCE FROM CABLE TV FUND	0	4,382	3,582	800	4
Subtotal	700	7,887	7,487	1,100	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	6,700	67,911	67,811	6,800	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	708,486	379,184	0	0	0	1,087,670	1
Add credits during year:							
For Services	734	95,540				96,274	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	709,220	474,724	0	0	0	1,183,944	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
RECEIVABLE FROM TIF	250,472	1
Total (Acct. 123):	250,472	
Other Investments (124):		
LONG-TERM RECEIVABLES FROM OTHER FUNDS	229,542	2
Total (Acct. 124):	229,542	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	85,006	5
Electric	151,290	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	236,296	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	107,699	11
Total (Acct. 143):	107,699	
Receivables from Municipality (145):		
RECEIVABLE FORM MUNICIPAL- ELECTRIC	123,432	12
ACCOUNTS RECEIVABLE- CABLE TV	13,487	13
ACCOUNTS RECEIVABLE- STREET LIGHTING	3,101	14
ACCOUNTS RECEIVABLE- SEWAGE DISPOSAL	22,850	15
Total (Acct. 145):	162,870	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION CHARGES	166,484	18
Total (Acct. 183):	166,484	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	65,439	19
Total (Acct. 233):	65,439	
Other Deferred Credits (253):		
ACCRUED COMPENSATED ABSENCES	29,992	20
Total (Acct. 253):	29,992	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,740,033	2,737,613	0	0	5,477,646	1
Materials and Supplies	7,577	61,616	0	0	69,193	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	524,239	1,262,109	0	0	1,786,348	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	708,853	426,954	0	0	1,135,807	6
Other (specify):					0	7
Average Net Rate Base	1,514,518	1,110,166	0	0	2,624,684	
Net Operating Income	142,974	187,768	0	0	330,742	8
Net Operating Income as a percent of						
Average Net Rate Base	9.44%	16.91%	N/A	N/A	12.60%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	949,736	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,642,848	3
Other (Specify):		4
Total Average Proprietary Capital	2,592,584	
Net Income		
Net Income	296,702	5
Percent Return on Proprietary Capital	11.44%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

On June 8th, 1999, the water utility changed rates as authorized by the PSC.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 28, 2000

Mr. Pete Mann, City Administrator
Oconto Falls Water and Light Commission
104 South Franklin Street
Oconto Falls, WI 54154-1423

1999 Analytical Review DWCCA-4360-ELE

Dear Mr. Mann:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. There are approximately 18% more services reported in use on the Water Services schedule than meters reported on the Meters schedule. We assume more of the services should be reported in the Services Not in Use column. We will review this matter again next year and will require an explanation if significantly more services are reported in use than meters.

2. We noted that your 6-inch meter was not tested in 1999. Wis. Admin. Code § PSC 185.76 requires 6-inch and larger meters in use to be tested annually. If your 6-inch meter is in use, please make every effort to test it annually.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4360.doc

cc: Ms. Gail Angus

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	404,566	1
Total Sales of Water	404,566	
Other Operating Revenues		
Forfeited Discounts (470)	1,235	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,420	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,655	
Total Operating Revenues	409,221	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	17,855	9
Water Treatment Expenses (630-635)	16,601	10
Transmission and Distribution Expenses (640-655)	41,107	11
Customer Accounts Expenses (901-904)	10,577	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	70,138	14
Total Operation and Maintenance Expenses	156,278	
Other Operating Expenses		
Depreciation Expense (403)	57,302	15
Amortization Expense (404-407)		16
Taxes (408)	52,667	17
Total Other Operating Expenses	109,969	
Total Operating Expenses	266,247	
NET OPERATING INCOME	142,974	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	879	47,871	153,494	4
Commercial	146	29,233	69,201	5
Industrial	17	36,358	45,848	6
Total Metered Sales to General Customers (461)	1,042	113,462	268,543	
Private Fire Protection Service (462)	17		11,526	7
Public Fire Protection Service (463)	1		110,198	8
Other Sales to Public Authorities (464)	26	5,234	14,299	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,086	118,696	404,566	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	110,198	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	110,198	
Forfeited Discounts (470):		
Customer late payment charges	1,235	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,235	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,894	10
Other (specify):		
MISCELLANEOUS	1,526	11
Total Other Water Revenues (474)	3,420	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	14,272	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	3,583	9
Total Pumping Expenses	17,855	
WATER TREATMENT EXPENSES		
Operation Labor (630)	948	10
Chemicals (631)	15,653	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	16,601	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	16,631	14
Operation Supplies and Expenses (641)	8,402	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	9,642	17
Maintenance of Services (652)	2,681	18
Maintenance of Meters (653)	3,040	19
Maintenance of Hydrants (654)	711	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	41,107	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	972	22
Accounting and Collecting Labor (902)	8,775	23
Supplies and Expenses (903)	805	24
Uncollectible Accounts (904)	25	25
Total Customer Accounts Expenses	10,577	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,389	27
Office Supplies and Expenses (921)	3,039	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	12,313	30
Property Insurance (924)		31
Injuries and Damages (925)	4,481	32
Employee Pensions and Benefits (926)	28,251	33
Regulatory Commission Expenses (928)	6,225	34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	1,856	36
Maintenance of General Plant (935)	2,584	37
Total Administrative and General Expenses	70,138	
Total Operation and Maintenance Expenses	156,278	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		48,574	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,923	2
Net property tax equivalent		46,651	
Social Security		5,599	3
PSC Remainder Assessment		417	4
Other (specify): NONE			5
Total tax expense		52,667	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206534				3
County tax rate	mills		5.424799				4
Local tax rate	mills		8.643433				5
School tax rate	mills		9.177431				6
Voc. school tax rate	mills		1.389253				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.841450				10
Less: state credit	mills		1.451954				11
Net tax rate	mills		23.389496				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.643433				14
Combined School Tax Rate	mills		10.566684				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.210117				17
Total Tax Rate	mills		24.841450				18
Ratio of Local and School Tax to Total	dec.		0.773309				19
Total tax net of state credit	mills		23.389496				20
Net Local and School Tax Rate	mills		18.087308				21
Utility Plant, Jan. 1	\$	2,765,195	2,765,195				22
Materials & Supplies	\$	7,697	7,697				23
Subtotal	\$	2,772,892	2,772,892				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,772,892	2,772,892				26
Assessment Ratio	dec.		0.968500				27
Assessed Value	\$	2,685,546	2,685,546				28
Net Local & School Rate	mills		18.087308				29
Tax Equiv. Computed for Current Year	\$	48,574	48,574				30
Tax Equivalent per 1994 PSC Report	\$	42,397					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	48,574					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	500		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	62,666		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	63,166	0	
PUMPING PLANT			
Land and Land Rights (320)	15,205		12
Structures and Improvements (321)	231,926	234,465	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	24,486		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	165,367		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	436,984	234,465	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	29,264	283,716	23
Total Water Treatment Plant	29,264	283,716	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	500		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			500	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			62,666	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	63,166	
PUMPING PLANT				
Land and Land Rights (320)			15,205	12
Structures and Improvements (321)			466,391	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			24,486	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			165,367	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	671,449	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			312,980	23
Total Water Treatment Plant	0	0	312,980	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	202,577		26
Transmission and Distribution Mains (343)	1,180,332	194,394	27
Fire Mains (344)	0		28
Services (345)	171,600	18,991	29
Meters (346)	103,658	9,517	30
Hydrants (348)	130,106	33,415	31
Other Transmission and Distribution Plant (349)	916		32
Total Transmission and Distribution Plant	1,789,689	256,317	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,810		34
Office Furniture and Equipment (391)	7,417	1,503	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	5,667		37
Stores Equipment (393)	338		38
Tools, Shop and Garage Equipment (394)	12,968	712	39
Laboratory Equipment (395)	1,074		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	7,307	87	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	36,581	2,302	
Total utility plant in service directly assignable	2,355,684	776,800	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,355,684	776,800	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			202,577	26
Transmission and Distribution Mains (343)			1,374,726	27
Fire Mains (344)			0	28
Services (345)			190,591	29
Meters (346)	7,602		105,573	30
Hydrants (348)			163,521	31
Other Transmission and Distribution Plant (349)			916	32
Total Transmission and Distribution Plant	7,602	0	2,038,404	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,810	34
Office Furniture and Equipment (391)	500		8,420	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)			5,667	37
Stores Equipment (393)			338	38
Tools, Shop and Garage Equipment (394)			13,680	39
Laboratory Equipment (395)			1,074	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			7,394	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	500	0	38,383	
Total utility plant in service directly assignable	8,102	0	3,124,382	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	8,102	0	3,124,382	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,761	9,761	1
February			9,354	9,354	2
March			10,174	10,174	3
April			10,002	10,002	4
May			11,467	11,467	5
June			11,706	11,706	6
July			11,808	11,808	7
August			11,429	11,429	8
September			11,313	11,313	9
October			9,899	9,899	10
November			9,135	9,135	11
December			9,729	9,729	12
Total for year	0	0	125,777	125,777	
Less: Measured or estimated water used in main flushing and water treatment during year				2,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				123,777	16
Less: Water sold				118,696	17
Losses and unaccounted for				5,081	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				727	21
Date of maximum: 12/31/1999					22
Cause of maximum:					23
Filling tower after repair.					
Minimum gallons pumped by all methods in any one day during reporting year				187	24
Date of minimum: 10/9/1999					25
Total KWH used for pumping for the year				249,537	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2	2	444	10	720,000	Yes	1
WELL #3	3	435	14	720,000	Yes	2
WELL #4	4	402	17	576,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WELL 4	1
Location	MONROE ST	JEFFERSON ST	MAPLE ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	LAYNE	5
Year Installed	1993	1996	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9
Year Installed	1988	1996	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	60	50	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	IN SERVICE	NOT IN SERVICE-1	IR TAKEN OUT OF SERVICE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1977	1924	1988	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	132	100	500	9
				10
Total capacity in gallons	300,000	50,000	50,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	400.0000	500.0000	500.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	38,514	30	0	0	38,544	1
M	D	6.000	45,278	0	0	0	45,278	2
M	D	8.000	18,063	3,252	0	0	21,315	3
M	D	10.000	8,055	0	0	0	8,055	4
M	D	12.000	12,638	3,621	0	0	16,259	5
Total Within Municipality			122,548	6,903	0	0	129,451	
Total Utility			122,548	6,903	0	0	129,451	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	337	0	0	0	337		1
M	0.750	16	0	0	0	16		2
M	1.000	697	50	0	0	747	5	3
M	1.250	102	0	0	0	102		4
M	1.500	12	0	0	0	12		5
M	2.000	7	0	0	0	7		6
M	3.000	6	0	0	0	6		7
M	4.000	12	0	0	0	12		8
M	6.000	2	1	0	0	3		9
Total Utility		1,191	51	0	0	1,242	5	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	991	120	99	(5)	1,007	0	1
1.000	45	10	3	(1)	51	0	2
1.250	2	0	0	0	2	0	3
1.500	30	3	1	0	32	0	4
2.000	17	2	1	0	18	0	5
3.000	6	0	0	0	6	0	6
4.000	4	0	0	0	4	0	7
6.000	1	0	0	0	1	0	8
Total:	1,096	135	104	(6)	1,121	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	870	95	4	12	0	26	1,007	1
1.000	6	23	7	8	0	7	51	2
1.250	0	1	0	1	0	0	2	3
1.500	1	26	2	2	0	1	32	4
2.000	0	12	4	1	0	1	18	5
3.000	0	0	2	4	0	0	6	6
4.000	0	1	1	2	0	0	4	7
6.000	0	1	0	0	0	0	1	8
Total:	877	159	20	30	0	35	1,121	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	129	17			146	2
Total Fire Hydrants	129	17	0	0	146	
Flushing Hydrants						
	50				50	3
Total Flushing Hydrants	50	0	0	0	50	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	92
Number of distribution system valves end of year:	362
Number of distribution valves operated during year:	78

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 321 - Structures and Improvements

The additions to this account are for the completion of a project at well #3

Account 322 - Water Treatment Equipment

The additions to this account are for the completion of a water treatment project at well #3.

Water Mains (Page W-15)

Additions were financed by developers, TIF district, and the utility.

Water Services (Page W-16)

Additions were financed by developers, TIF district, and the utility.

Meters (Page W-17)

Adjustments were made to reflect actual end of year totals.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,790,990	1
Total Sales of Electricity	1,790,990	
Other Operating Revenues		
Forfeited Discounts (450)	4,905	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	25,092	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,470	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	32,467	
Total Operating Revenues	1,823,457	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,143,952	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	108,237	11
Customer Accounts Expenses (901-904)	23,522	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	193,442	14
Total Operation and Maintenance Expenses	1,469,153	
Other Expenses		
Depreciation Expense (403)	104,529	15
Amortization Expense (404-407)		16
Taxes (408)	62,007	17
Total Other Expenses	166,536	
Total Operating Expenses	1,635,689	
NET OPERATING INCOME	187,768	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,905	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,905	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	25,092	5
Total Rent from Electric Property (454)	25,092	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS	2,470	7
Total Other Electric Revenues (456)	2,470	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,143,952	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,143,952	
Total Power Production Expenses	1,143,952	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	43,870	21
Line and Station Supplies and Expenses (562)	33,589	22
Street Lighting and Signal System Expenses (565)	5,007	23
Meter Expenses (566)	240	24
Customer Installations Expenses (567)	378	25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	17,677	28
Maintenance of Line Transformers (573)	6,317	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)	1,159	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	<u>108,237</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,775	33
Accounting and Collecting Labor (902)	15,356	34
Supplies and Expenses (903)	2,338	35
Uncollectible Accounts (904)	53	36
Total Customer Accounts Expenses	<u>23,522</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	24,571	38
Office Supplies and Expenses (921)	11,711	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	21,034	41
Property Insurance (924)	2,558	42
Injuries and Damages (925)	15,366	43
Employee Pensions and Benefits (926)	81,714	44
Regulatory Commission Expenses (928)	1,047	45
Miscellaneous General Expenses (930)		46
Transportation Expenses (933)	25,817	47
Maintenance of General Plant (935)	9,624	48
Total Administrative and General Expenses	193,442	
Total Operation and Maintenance Expenses	1,469,153	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		45,055	1
Social Security		14,589	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		2,363	4
Other (specify): NONE			5
Total tax expense		62,007	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206534				3
County tax rate	mills		5.424799				4
Local tax rate	mills		8.643433				5
School tax rate	mills		9.177431				6
Voc. school tax rate	mills		1.389253				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.841450				10
Less: state credit	mills		1.451954				11
Net tax rate	mills		23.389496				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.643433				14
Combined School Tax Rate	mills		10.566684				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.210117				17
Total Tax Rate	mills		24.841450				18
Ratio of Local and School Tax to Total	dec.		0.773309				19
Total tax net of state credit	mills		23.389496				20
Net Local and School Tax Rate	mills		18.087308				21
Utility Plant, Jan. 1	\$	2,500,445	2,500,445				22
Materials & Supplies	\$	71,566	71,566				23
Subtotal	\$	2,572,011	2,572,011				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,572,011	2,572,011				26
Assessment Ratio	dec.		0.968500				27
Assessed Value	\$	2,490,993	2,490,993				28
Net Local & School Rate	mills		18.087308				29
Tax Equiv. Computed for Current Year	\$	45,055	45,055				30
Tax Equivalent per 1994 PSC Report	\$	42,274					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	45,055					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	1,736		29
Overhead Conductors and Devices (356)	2,416		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	4,152	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,926		34
Structures and Improvements (361)	0		35
Station Equipment (362)	420,241	348	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	272,675	74,539	38
Overhead Conductors and Devices (365)	354,977	68,840	39
Underground Conduit (366)	27,819	15,965	40
Underground Conductors and Devices (367)	292,767	267,623	41
Line Transformers (368)	318,999	24,765	42
Services (369)	214,880	9,549	43
Meters (370)	135,883	8,655	44
Installations on Customers' Premises (371)	6,871		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	131,673	6,782	47
Total Distribution Plant	2,178,711	477,066	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	7,296		49
Office Furniture and Equipment (391)	32,569	6,009	50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	181,989		52
Stores Equipment (393)	1,315		53
Tools, Shop and Garage Equipment (394)	41,200	13,524	54
Laboratory Equipment (395)	6,065		55
Power Operated Equipment (396)	39,757		56
Communication Equipment (397)	7,388	1,233	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			1,736 29
Overhead Conductors and Devices (356)			2,416 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	4,152
DISTRIBUTION PLANT			
Land and Land Rights (360)			1,926 34
Structures and Improvements (361)			0 35
Station Equipment (362)			420,589 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	500		346,714 38
Overhead Conductors and Devices (365)	13,374		410,443 39
Underground Conduit (366)	1,139		42,645 40
Underground Conductors and Devices (367)	4,555		555,835 41
Line Transformers (368)	1,654		342,110 42
Services (369)			224,429 43
Meters (370)	267		144,271 44
Installations on Customers' Premises (371)			6,871 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			138,455 47
Total Distribution Plant	21,489	0	2,634,288
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			7,296 49
Office Furniture and Equipment (391)	2,000		36,578 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			181,989 52
Stores Equipment (393)			1,315 53
Tools, Shop and Garage Equipment (394)			54,724 54
Laboratory Equipment (395)			6,065 55
Power Operated Equipment (396)			39,757 56
Communication Equipment (397)			8,621 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	317,579	20,766	
Total utility plant in service directly assignable	2,500,442	497,832	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 2,500,442	 497,832	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	2,000	0	336,345
Total utility plant in service directly assignable	23,489	0	2,974,785
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	23,489	0	2,974,785

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		1
7.2/12.5 kV (12kV)	1.89	39.75
14.4/24.9 kV (25kV)		3
Other:		
NONE		4
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		5
7.2/12.5 kV (12kV)		6
14.4/24.9 kV (25kV)		7
Other:		
NONE		8
Transmission System		
34.5 kV		0.47
69 kV		10
115 kV		11
138 kV		12
Other:		
NONE		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	10	8
Total	10	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	10	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	6,725	Thursday	01/07/1999	09:00	3,358	1
February	02	6,243	Wednesday	01/27/1999	12:00	3,265	2
March	03	6,054	Tuesday	03/09/1999	10:00	2,948	3
April	04	5,796	Monday	03/15/1999	11:00	3,040	4
May	05	5,733	Wednesday	04/21/1999	10:00	2,870	5
June	06	6,609	Thursday	06/10/1999	14:00	2,980	6
July	07	6,452	Wednesday	06/23/1999	11:00	3,006	7
August	08	7,163	Thursday	07/29/1999	13:00	3,296	8
September	09	6,564	Thursday	09/02/1999	15:00	3,033	9
October	10	5,573	Monday	09/27/1999	11:00	2,784	10
November	11	5,661	Wednesday	11/10/1999	11:00	2,882	11
December	12	6,251	Wednesday	12/01/1999	11:00	2,918	12
Total		74,824				36,380	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading **Supplier**

60 minutes integrated Wisconsin Electric Power Co.

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		36,380	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		36,380	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		34,092	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		34,092	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		2,288	27
Total Energy Losses		2,288	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		6.2892%	29
Total Disposition of Energy		36,380	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,297	9,565	1
RESIDENTIAL RURAL	RG-1	10	103	2
Total Sales for Residential Sales		1,307	9,668	
Commercial & Industrial				
SMALL COMMERCIAL	CG-1	219	5,989	3
LARGE POWER	CP-1	10	2,079	4
LARGE POWER- TOD	CP-2	8	15,770	5
INTERDEPARTMENTAL	MP-1	1	252	6
Total Sales for Commercial & Industrial		238	24,090	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	334	7
Total Sales for Public Street & Highway Lighting		1	334	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,546	34,092	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		519,211	38,472	557,683	1
		5,448	398	5,846	2
0	0	524,659	38,870	563,529	
		327,838	24,975	352,813	3
		111,881	7,515	119,396	4
		647,111	62,972	710,083	5
		13,126	874	14,000	6
0	0	1,099,956	96,336	1,196,292	
		29,575	1,594	31,169	7
0	0	29,575	1,594	31,169	
				0	8
0	0	0	0	0	
0	0	1,654,190	136,800	1,790,990	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WEPCO		1
Point of Delivery	Substation		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	2400 4160V		4
Point of Metering	Sub		5
Total of 12 Monthly Maximum Demands -- kW	74,824		6
Average load factor	66.6038%		7
Total Cost of Purchased Power	1,143,952		8
Average cost per kWh	0.0314		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	1,391	1,967	12
February	1,369	1,896	13
March	1,282	1,666	14
April	1,374	1,666	15
May	1,310	1,560	16
June	1,237	1,743	17
July	1,312	1,694	18
August	1,463	1,833	19
September	1,319	1,714	20
October	1,264	1,520	21
November	1,218	1,664	22
December	1,265	1,653	23
Total kWh (000)	15,804	20,576	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	#1	#2				1
Voltage--High Side	34,500	34,500				2
Voltage--Low Side	2,400	2,400				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	3,750	7,500				5
Number of Spare Transformers on Hand	0	0				6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,462	378	24,846	1
Acquired during year	54	20	1,414	2
Total	1,516	398	26,260	3
Retired during year	11	10	88	4
Sales, transfers or adjustments increase (decrease)	(2)			5
Number end of year	1,503	388	26,172	6
Number end of year accounted for as follows:				7
In customers' use	1,433	349	23,948	8
In utility's use	6	5	375	9
Inactive transformers on system				10
Locked meters on customers' premises	9			11
In stock	55	34	1,849	12
Total end of year	1,503	388	26,172	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	100	14	7,150	1
Metal Halide/Halogen	150	12	1,080	2
Metal Halide/Halogen	250	116	161,210	3
Metal Halide/Halogen	400	50	96,510	4
Mercury Vapor	250	58	68,310	5
Total		250	334,260	
Ornamental				
NONE				6
Total		0	0	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Account 364 - Poles, Towers and Fixtures

The River Crossing project accounted for \$65,752 of the current year additions to this account.

Account 365 - Overhead Conductors and Devices

\$61,037 of current year additions pertain to the River Crossing project.

Account 367 - underground Conductors and Devices

Current year additions pertain to projects as follows:

River Crossing Project \$ 22,775

Ballfield Reconductor \$ 26,568

Pleasantview Estates II \$172,569
